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Income Relative Value Fund Ltd., Investcorp Silverback Arbitrage
Master Fund Limited, Diamond Notch Opportunities Master Fund Ltd.,
Tang Capital Partners, L.P. and The Sumitomo Trust & Banking Co., Ltd.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS HOLDINGS, INC., et al.,

Debtors.

Chapter 11

Case No. 08-13555 (JMP)

(Jointly Administered)

CERTIFICATE OF SERVICE

I, JOHN R. ASHMEAD, an attorney duly admitted to the bar of the State of New York, hereby certifies that on October 28, 2008, I caused a copy of the Second Amended Verified Statement of Seward & Kissel LLP Pursuant to Fe. R. Bankr.P.2019(a) (the"Statement") to be served by facsimile as indicated upon the parties on the annexed service list.

In addition, on October 29, 2008 the Statement was served by hand as indicated on the annexed service list.

SEWARD & KISSEL LLP

By: /s/ John R. Ashmead

John R. Ashmead

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Income Relative Value Fund Ltd., Investcorp Silverback Arbitrage
Master Fund Limited, Diamond Notch Opportunities Master Fund Ltd.,
Tang Capital Partners, L.P. and
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